

JAMES E. McGreevey

Governor

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

JOHN E. McCormac, C.P.A. State Treasurer

Please respond to: Customer Service Center (609) 292-6400

Many businesses that do not sell taxable goods or services and are not lessors of taxable property (referred to below as non-vendors) are now relieved of the burden of having to file periodic sales and use tax returns.

**Note**: To be eligible to use Form ST-18B, you must be a non-vendor whose annual use tax liability averaged \$2,000 or less for the last three calendar years. Non-vendor businesses whose average annual use tax liability was more than \$2,000 for the last three calendar years must continue to file the regular Sales and Use Tax Remittance Returns (Forms ST-50/51).

All qualified non-vendors may now file an Annual Business Use Tax Return (Form ST-18B). As a non-vendor business, you would be required to file the ST-18B only if you bought taxable property without the payment of sales tax, or if you paid tax at a rate less than New Jersey's rate of 6%. If you need to pay use tax on business purchases, the ST-18B covers purchases made during one calendar year and must be filed on or before May 1 of the next year. Qualified non-vendor businesses are not required to file the ST-18B for any calendar year in which they do not owe any use tax. Form ST-18B covers purchases made on or after January 1, 2003.

Read Instructions on Reverse Side before Completing this Return!

## **ST-18B**

## State of New Jersey Annual Business Use Tax Return

This return is due May 1, 2004 for the tax year ending December 31, 2003

NJ Taxpayer I.D. Number			Total of Purchases     Subject to New     Jersey Use Tax					
Name Mailing Address			2) Use Tax Due					
City	State	Zip Code	3) Penalty & Interest					
			4) Total Amount Due					

Make Check or Money Order Payable to: New Jersey Use Tax

Mail to: Division of Taxation
Revenue Processing Center

PO Box 999

Trenton, NJ 08646-0999

## INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN ST-18B

1)	Total of Purchases Subject to New Jersey Use Tax	Enter the amount of all purchases of any tataxable services to tangible personal prope New Jersey location or used by you within year, for which you have not paid either N 6% or more to any other jurisdiction within another jurisdiction was 6% or higher, you However, no further credit is allowed for than New Jersey's 6%.	rty which was either delivered to a new Jersey during the calendar ew Jersey sales or use tax or sales tax of in the United States. If the tax paid in will not owe use tax to New Jersey.
2)	Use Tax Due	Complete the following worksheet to calcu	ulate the use tax due.
		(a) Multiply the amount on Line (1) of the	return by the tax rate of 6% (.06).
	Penalty and Interest  Total Amount Due	the other jurisdiction and if you he in another state was less than 6%, (c) Subtract (b) from (a) and enter result h ST-18B.  Penalty of 5% per month or fraction thereo Tax due (Line 2) is imposed for failure to the Interest at a rate of prime rate plus 3%, cal imposed for failure to pay Use Tax by the Enter total Use Tax amount due Line 2 plus	the Total of Purchases on Line 1 of the anly if the tax was legally due and paid to ave no right to a refund. If the tax paid the difference is due to New Jersey. Here and on Line 2, Use Tax Due, on form of (up to a maximum of 25%) on the Use file a required ST-18B by the due date. Iculated up to the date of payment, is due date.
		This is the amount which you must remit v	· · · · · · · · · · · · · · · · · · ·
		r information and assistance in completin rsey Division of Taxation Customer Servi	-
		DETACH HERE	
I ce	rtify that all the information given is corre	ot:	
	(Signature of Taxpayer or	Corporate Officer)	(Date)
If th	nis return is prepared by someone other that	n the taxpayer complete the following information:	
FID	# or SS#//		
	(Signature of Individua	l of Firm preparing the return)	(Title)
	(Print Name of Firm and	Individual preparing the return)	(Title)